



STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA

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Controller, Sacramento

DOUGLAS D. BELL
Executive Secretary

August 10, 1987

Dear Ms. .

This is in response to your July 31, 1987, letter concerning
S\ M Church, its construction of
an improvement on its property, the supplemental assessment
made as the result of such construction, and its failure to
file a claim for the church exemption from property taxation
with respect to the supplemental assessment.

Applicable to exemptions from supplemental assessments is
Revenue and Taxation Code section 75.21, copy enclosed. As
indicated in section 75.21(c), in instances in which claims for
exemption are required, as they are for the church exemption
(Rev. & Tax. Code, § 254), an organization claiming to be
eligible for an exemption to be applied against the amount of
the supplemental assessment must file a claim on or before the
30th day following the date of notice of the supplemental
assessment in order to receive 100 percent exemption. Section
75.21(c)(1) provides for late filing with respect to property
for which a claim for the church exemption was not filed
timely, but requires that the appropriate claim for exemption
be filed on or before the date on which the first installment
of taxes on the supplemental tax bill becomes delinquent, as
provided by section 75.52. Section 75.21 thereafter concludes:

"Where a late application for exemption has not been filed
on or before the date on which the first installment of
taxes on the supplemental tax bill becomes delinquent, no
exemption is available...."

To the same effect is our February 21, 1986, Letter to
Assessors No. 86/19, Exemptions - Supplemental Assessments-Late
Filed Claims for Exemption, copy also enclosed.

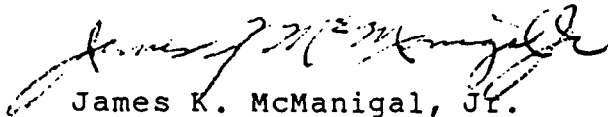
As can be seen, the availability of exemptions from
supplemental assessments is a matter of timing, with failure to
file a timely claim for exemption resulting in partial
exemption and failure to file any claim for exemption on or

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before the date on which the first installment of taxes on the supplemental tax bill becomes delinquent resulting in no exemption. Since you have not included any dates in your letter, we cannot apply the above-mentioned provisions to the specific facts of this case. However, if the first installment of taxes on the supplemental tax bill is not yet delinquent, the church could file a late claim for the church exemption, but if the first installment of taxes is delinquent, no exemption is available.

Unlike the welfare exemption, which is administered by this Board and county assessors, the church exemption is administered solely by county assessors. In either event, however, given the express statutory provisions of section 75.21, we do not believe that the Board or county assessors can deviate from them.

Very truly yours,



James K. McManigal, Jr.
Tax Counsel

JKM/rz

Enclosures

cc: Mr. Frank C. Seeley
Riverside County Assessor